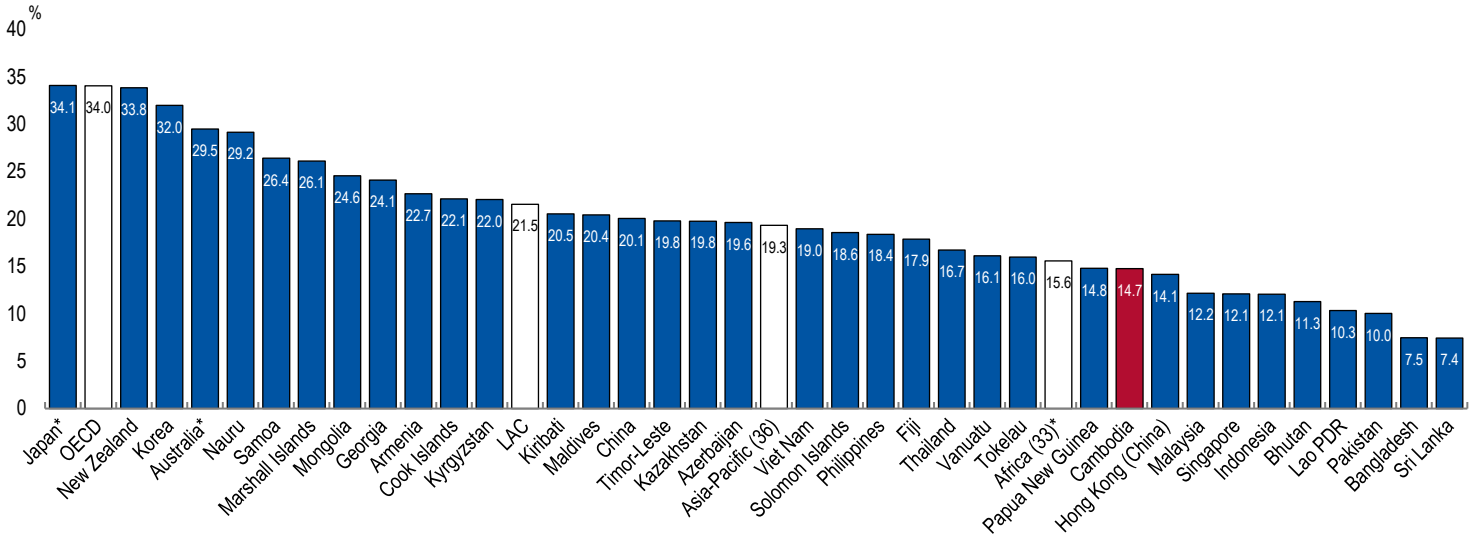


Revenue Statistics in Asia and the Pacific 2024 – Cambodia

Tax-to-GDP ratio

Tax-to-GDP ratio compared to other Asian and Pacific economies and regional averages, 2022

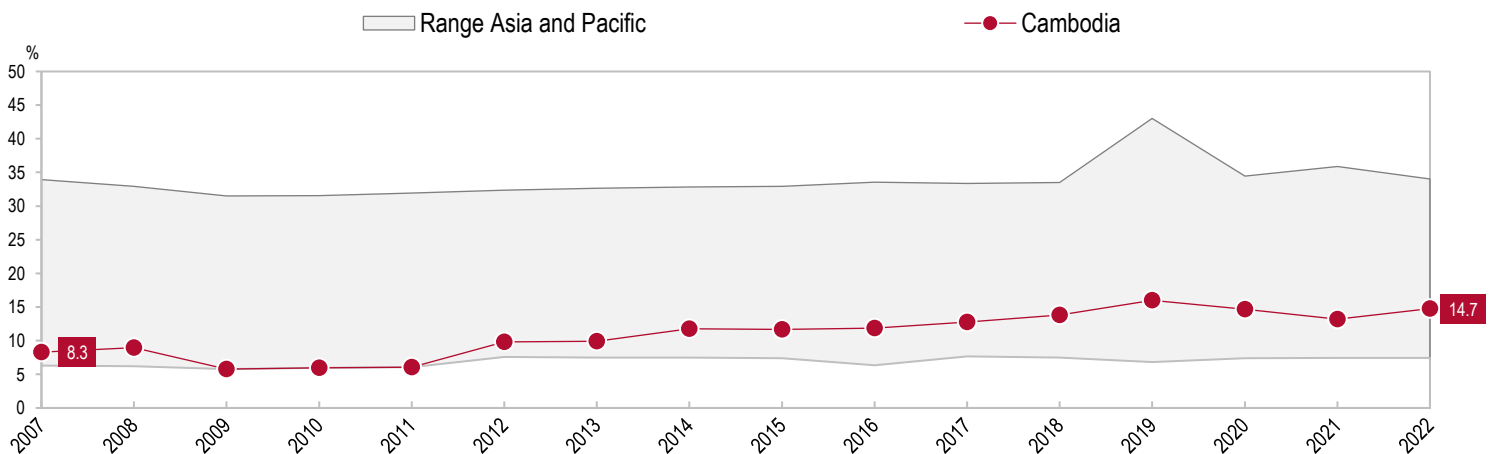
Cambodia's tax-to-GDP ratio was 14.7% in 2022, below the Asia and Pacific (36) average of 19.3% by 4.6 percentage points. It was also below the OECD average (34.0%) by 19.3 percentage points.



* Data for 2021 are shown for Australia, Japan and Africa (33) average as 2022 data are not available. Note by the ADB: The ADB recognises "Hong Kong (China)" as "Hong Kong, China" and "Kyrgyzstan" as "Kyrgyz Republic". LAC refers to the average for Latin America and the Caribbean.

Tax-to-GDP ratio over time

The tax-to-GDP ratio in Cambodia increased by 1.5 percentage points from 13.2% in 2021 to 14.7% in 2022. From 2007 to 2022, the tax-to-GDP ratio in Cambodia increased by 6.4 percentage points from 8.3% to 14.7%. The highest tax-to-GDP ratio in this period was 16.0% in 2019, and the lowest 5.8% in 2009.



In the OECD classification the term "taxes" is confined to compulsory unrequited payments to general government. Taxes are unrequited in the sense that benefits provided by government to taxpayers are not normally in proportion to their payments. <http://www.oecd.org/tax/tax-policy/oecd-classification-taxes-interpretative-guide.pdf>

Regional averages (OECD, LAC, Africa (33)) refer to the 2024 edition of Revenue Statistics in Latin America and the Caribbean, and to the 2023 editions of Revenue Statistics (OECD), and Revenue Statistics in Africa. [oe.cd/global-rev-stats-database](https://www.oecd.org/global-rev-stats-database)

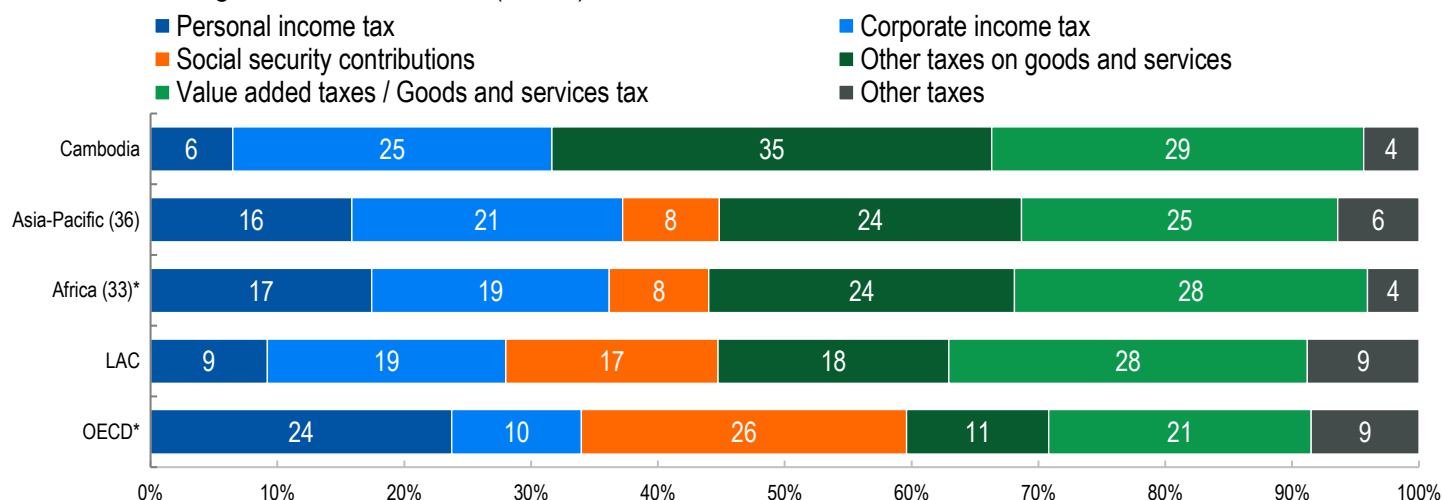


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Tax structures

Tax structure compared to the regional averages

Tax structure refers to the share of each tax in total tax revenues. The highest share of tax revenues in Cambodia in 2022 was derived from other taxes on goods and services (34.7%). The second-highest share of tax revenues in 2022 was derived from value added taxes / goods and services tax (29.3%).



Other taxes may include income taxes unallocable to PIT or CIT.

* Data for 2021 are used for the Africa (33) average and OECD average as 2022 data are not available.

Summary of the tax structure in Cambodia

| | Tax revenues in local currency Cambodian riel, Millions | | | Tax structure in Cambodia % of GDP | | |
|--|--|-------------------|-------------------|---------------------------------------|-------------|--------------|
| | 2021 | 2022 | Δ | 2021 | 2022 | Δ |
| Taxes on income, profits and capital gains | 6 219 331 | 7 653 022 | +1 433 691 | 4.1 | 4.7 | + 0.6 |
| <i>of which</i> | | | | | | |
| Personal income, profits and gains | 1 334 585 | 1 569 215 | + 234 630 | 0.9 | 1.0 | + 0.1 |
| Corporate income and gains | 4 884 746 | 6 083 807 | +1 199 060 | 3.2 | 3.7 | + 0.5 |
| Social security contributions | 0 | 0 | 0 | 0 | 0 | 0.0 |
| Taxes on goods and services | 12 728 646 | 15 480 650 | +2 752 004 | 8.4 | 9.4 | + 1.0 |
| <i>of which</i> | | | | | | |
| Value added taxes / Goods and services tax | 5 752 233 | 7 094 428 | +1 342 195 | 3.8 | 4.3 | + 0.5 |
| Taxes on specific goods and services | 6 532 881 | 7 910 362 | +1 377 481 | 4.3 | 4.8 | + 0.5 |
| <i>of which</i> | | | | | | |
| Excises | 4 399 607 | 5 358 383 | + 958 777 | 2.9 | 3.3 | + 0.4 |
| Customs and import duties | 2 087 208 | 2 492 506 | + 405 298 | 1.4 | 1.5 | + 0.1 |
| Other taxes | 926 793 | 1 053 638 | + 126 845 | 0.7 | 0.6 | - 0.1 |
| TOTAL | 19 874 770 | 24 187 310 | +4 312 540 | 13.2 | 14.7 | + 1.5 |

Tax revenue includes net receipts for all levels of government; figures in the table may not sum to the total indicated due to rounding.

In this country note, "other taxes" is calculated as total tax minus taxes on income, profits and capital gains, social security contributions and taxes on goods and services. It includes taxes on payroll and workforce, taxes on property and other taxes (as defined in the OECD Interpretative Guide).

For further information, please see: oe.cd/revenue-statistics-in-asia-and-pacific



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